

UNITED STATES DISTRICT COURT
EASTERN DISTRICT OF WISCONSIN

310 U.S. COURTHOUSE
517 E. WISCONSIN AVENUE
MILWAUKEE, WISCONSIN 53202

Chambers of
Rudolph T. Randa
U.S. District Judge

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February 1, 2012

Ms. Andrea R. Wood
Mr. James A. Davidson
United States Securities and Exchange Commission
175 West Jackson Boulevard - 9th Floor
Chicago, Illinois 60604

Re: United States Securities and Exchange Commission v. Koss Corporation,
et al.
Case No. 11-C-991

Dear Counsel:

This Court has reviewed the response of the Plaintiff United States Securities and Exchange Commission ("S.E.C.") to its December 20, 2011, letter. The S.E.C.'s response largely satisfies the Court's concerns. The S.E.C. has indicated that it is willing to submit revised final judgments to include the consent provisions. In the view of the Court, the revisions of the "final judgments" are necessary to comply with the governing case law of the Court of Appeals for this Circuit. Therefore, the Court accepts the S.E.C.'s offer to revise its proposed final judgments as stated. *See Blue Cross and Blue Shield Ass'n v. Am. Express Co.*, 467 F.3d 634, 636-37 (7th Cir. 2006).

Furthermore, although continuing to question whether the judgments will be final judgments, the Court will not withhold its approval based on that concern. *See United States Securities and Exchange Commission v. Sachdeva et al*, No. 10-747 (E.D. Wis. Jan. 11, 2011). The Court requests that the S.E.C. file the revised documents by February 16, 2012.

Sincerely,


Hon. Rudolph T. Randa
U.S. District Judge